



Council name	<b>COTSWOLD DISTRICT COUNCIL</b>
Name and date of Committee	<b>COUNCIL – 26 NOVEMBER 2025</b>
Subject	<b>MID-TERM REVIEW OF COTSWOLD DISTRICT COUNCIL'S MEMBERS' ALLOWANCES SCHEME 2023-27</b>
Wards affected	None
Accountable member	Councillor Mike Every, Leader of the Council Email: <a href="mailto:Mike.Every@Cotswold.gov.uk">Mike.Every@Cotswold.gov.uk</a>
Accountable officer	Angela Claridge, Director of Governance and Development Email: <a href="mailto:Democratic@Cotswold.gov.uk">Democratic@Cotswold.gov.uk</a>
Report author	Andrew Brown, Head of Democratic and Electoral Services Email: <a href="mailto:Democratic@Cotswold.gov.uk">Democratic@Cotswold.gov.uk</a>
Summary/Purpose	To present to Council the recommendations of the Independent Remuneration Panel which has undertaken a mid-term review of the Council's members' allowances scheme.
Annexes	Annex A – Report of the Independent Remuneration Panel Annex B – Current Members Allowances Scheme with recommended changes shown
Recommendation(s)	That Council considers the recommendations of the Independent Remuneration Panel, which are that: <ol style="list-style-type: none"><li>1. The special responsibility allowance (SRA) for Leader is increased from 3.0x the basic allowance to 3.5x the basic allowance.</li><li>2. The SRA for Deputy Leader is increased from 2.0x basic to 2.5x basic.</li><li>3. The SRA for Cabinet Member is increased from 1.5x basic to 2.0x basic.</li><li>4. The SRA for Chair of Overview and Scrutiny Committee is increased from 1.0x basic to 1.5x basic.</li></ol>



	<ol style="list-style-type: none"><li>5. The SRA for Chair of Audit and Governance Committee is increased from 0.5x basic to 1.0x basic.</li><li>6. Any agreed increases to SRAs are backdated to 1 April 2025 (being the mid-point of the 4-year Scheme).</li><li>7. The existing allowance for Co-opted Members of £1,000 per annum is included in the Scheme.</li><li>8. That additional clarification is provided on expenses claims in the Scheme, specifically that:<ol style="list-style-type: none"><li>a. The list of approved duties for which expenses can be claimed is included in the Scheme.</li><li>b. VAT receipts are requested for mileage claims.</li><li>c. Mileage claims should normally be calculated from the Councillor's home address.</li><li>d. Claims should be made within 3 months of the expenditure being incurred.</li><li>e. Mileage rates are aligned with HMRC rates to prevent the creation of taxable benefits.</li></ol></li><li>9. Officers engage with town and parish councils in the New Year on the option of establishing a tiered allowances scheme to guide town and parish councils in the payment of allowances to elected town and parish councillors, to enable the Independent Remuneration Panel (as the Parish Remuneration Panel) to assess whether such guidance would be useful.</li><li>10. Note that the Parish Remuneration Panel has recommended to Cirencester Town Council that Cirencester Town Councillors (including the Chair) receive an allowance set at 20% of the basic allowance paid to Cotswold District Councillors.</li></ol>
Corporate priorities	<ul style="list-style-type: none"><li>• Supporting Communities</li></ul>
Key Decision	NO
Exempt	NO



# COTSWOLD

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Consultees/ Consultation	Cotswold district councillors were contacted in advance of the mid-term review and given the opportunity to raise any matters for consideration by the Independent Remuneration Panel.
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## **EXECUTIVE SUMMARY**

- 1.1** Cotswold District Council's (the Council's) Independent Remuneration Panel (IRP) was requested by full Council to conduct a mid-point review of the Members' Allowances Scheme 2023-27 (the Scheme). The IRP has undertaken a review, which focused on Councillor workloads and specific matters raised by members and officers.
- 1.2** The IRP has made recommendations about increasing the levels of special responsibility allowances (SRAs) for the roles of Leader, Deputy Leader, Cabinet Member, Chair of Overview and Scrutiny Committee and Chair of Audit and Governance Committee, backdated to 1 April 2025. The IRP has also recommended clarifications to rules around travel allowances and the inclusion of allowances for Co-opted Members within the Scheme.
- 1.3** The IRP also met in a separate capacity as the Parish Remuneration Panel (PRP) following a request from Cirencester Town Council that consideration is given to the creation of a tiered scheme for Town and Parish Councillor allowances within the district, based on Town and Parish Council size. The PRP has made a recommendation to Cirencester Town Council that Cirencester Town Councillors are paid an allowance set at 20% of the basic allowance paid to Cotswold District Councillors. The PRP recommend that wider engagement takes place with Town and Parish Councils to explore whether the adoption of a tiered scheme for Town and Parish Councillor allowances would be welcome.

## **2. BACKGROUND**

- 2.1** Members of the Council are paid an allowance in recognition of their work, which is intended to partially compensate them for their time. As the role of a Councillor is a public service rather than a form of employment, the allowance is not intended to be set at the level of a salary.
- 2.2** The Local Government Act 2000 and the Local Authorities (Members' Allowances) (England) Regulations 2003 require local authorities to appoint Independent Remuneration Panels to consider and make recommendations on their Allowances Schemes. The Government's "Guidance on Consolidated Regulations on Local Authority Allowances" outlines the main statutory provisions and gives non-statutory guidance.



- 2.3** The IRP is required to recommend the levels of the basic allowance (paid to all councillors), special responsibility allowances, and travel, subsistence, co-optees' and dependent carer allowances. When setting or amending its Scheme, the Council is required to have regard to recommendations from its IRP.
- 2.4** The IRP previously recommended that the Council adopts a 4-year Members' Allowances Scheme for 2023-27 with a mid-point review. The Council on 24 May 2023 adopted a 4-year scheme based on the IRP's recommendations. The Scheme forms Part G Appendix C of the Council's Constitution.

### **3. MID-TERM REVIEW**

- 3.1** The intention of the mid-term review was to specifically review councillor workloads and this was agreed when the current Scheme was adopted. At the time of the previous review members had reported an increase in the time spent on Council duties due to the Covid-19 pandemic and other national and world events such as the "Cost of Living" crisis and war in Ukraine. As a result, the IRP were unclear if that represented a permanent increase in the time members were spending on Council duties.
- 3.2** The mid-term review of the Scheme took place later than originally planned following the resignation of an IRP member which made the Panel inquorate. The Council undertook two rounds of recruitment and further appointments to the IRP were approved by full Council on 16 July 2025.
- 3.3** The IRP held 4 meetings during October and November in conducting the review and in doing so considered a range of evidence including representations by Members, an officer report, member survey responses and benchmarking data for comparable district councils.

### **4. SUMMARY OF RECOMMENDATIONS**

- 4.1** The IRP considered the level of the basic allowance but has opted not to recommend any change to the basic allowance at this time.
- 4.2** The IRP's recommendations are listed below and have been explained in more detail by the IRP in their report at Annex A:
- (i) The special responsibility allowance (SRA) for Leader is increased from 3.0x the basic allowance to 3.5x the basic allowance.



- (ii) The SRA for Deputy Leader is increased from 2.0x basic to 2.5x basic.
- (iii) The SRA for Cabinet Member is increased from 1.5x basic to 2.0x basic.
- (iv) The SRA for Chair of Overview and Scrutiny Committee is increased from 1.0x basic to 1.5x basic.
- (v) The SRA for Chair of Audit and Governance Committee is increased from 0.5x basic to 1.0x basic.
- (vi) Any agreed increases to SRAs are backdated to 1 April 2025 (being the mid-point of the 4-year Scheme).
- (vii) The existing allowance for Co-opted Members of £1,000 per annum is included in the Scheme.
- (viii) That additional clarification is provided on expenses claims in the Scheme, specifically that:
  - a) The list of approved duties for which expenses can be claimed is included in the Scheme.
  - b) VAT receipts are requested for mileage claims.
  - c) Mileage claims should normally be calculated from the Councillor's home address.
  - d) Claims should be made within 3 months of the expenditure being incurred.
  - e) Mileage rates are aligned with HMRC rates to prevent the creation of taxable benefits.
- (ix) Officers engage with Town and Parish Councils on the option of establishing a tiered allowances scheme to guide town and parish councils in the payment of allowances to elected town and parish councillors, to enable the Independent Remuneration Panel (as the Parish Remuneration Panel) to assess whether such guidance would be useful.
- (x) Note that the Parish Remuneration Panel has recommended to Cirencester Town Council that Cirencester Town Councillors receive an allowance set at 20% of the basic allowance paid to Cotswold District Councillors.

**4.3** Council is required to have regard to recommendations of the IRP when agreeing any change to its Scheme.

**4.4** Officers have produced an updated version of the current Scheme with the changes recommended by the IRP shown in red text. This is included at Annex B.



## **5. ALTERNATIVE OPTIONS**

- 5.1** Council is required to “have regard” to the recommendations of the IRP but may choose to not agree the recommendations, or to make different changes to those recommended by the IRP.

## **6. FINANCIAL IMPLICATIONS**

- 6.1** The recommended changes to SRAs would equate to an additional £31,440 per annum. The uplifting of SRAs may also lead to additional on-costs e.g. in the form of increased National Insurance contributions at a cost of £4,716 for 2025/26. The other recommended changes would not materially affect the overall cost of allowances.
- 6.2** The additional costs of £36,156 will result in an overspend within the 2025/26 councillors’ allowance budget. However, this overspend will be fully offset by underspends elsewhere in the Council overall budget.
- 6.3** If approved these costs will be incorporated in the Council’s 2026/27 budget.

## **7. LEGAL IMPLICATIONS**

- 7.1** Members allowances schemes are governed by the Local Authorities (Members' Allowances) (England) Regulations 2003. A scheme must include provisions for paying a basic allowance, special responsibility allowances, dependants’ carers’ allowance, travelling and subsistence allowance and co-optees’ allowance. A scheme may make provision for an annual adjustment of allowances by reference to such index but may not rely on an index for a period of more than four years.
- 7.2** Council must have regard to recommendations of its IRP when adopting a new Scheme or agreeing changes to an existing Scheme.

## **8. RISK ASSESSMENT**

- 8.1** There are no identified risks associated with this report.

## **9. EQUALITIES IMPACT**

- 9.1** There are no differential impacts on groups with protected characteristics arising from this report.

## **10. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS**

- 10.1** There are no climate and ecological emergencies implications.



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## **11. BACKGROUND PAPERS**

**11.1** None.

(END)